

a pair of impurity diffusion layers formed on the surface region of said semiconductor substrate at both sides of said gate electrode;

a first insulating film formed so as to cover the sidewalls of said gate electrode, and to extend to the surface area of a specific range of said semiconductor substrate only in the vicinity of said gate electrode;

a second insulating film that covers said first insulating film and said semiconductor substrate including said gate electrode, and functions as an etch-stopper film, wherein said first insulating film is formed with a substantially uniform thickness, and

the thickness of said second insulating film on the sidewall of said gate electrode is smaller than the thickness of said second insulating film on the top surface of said gate electrode, and the thickness of said second insulating film on the sidewall of said gate electrode is smaller than the thickness of said second insulating film on the surface of said semiconductor substrate.

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6. (Currently Amended) A The semiconductor device according to claim 3, comprising:
a gate electrode formed on a semiconductor substrate through a gate insulating film;
a pair of impurity diffusion layers formed on the surface region of said semiconductor substrate at both sides of said gate electrode; and

a first insulating film formed so as to cover the sidewalls of said gate electrode, and to extend to the surface area of a specific range of said semiconductor substrate only in the vicinity of said gate electrode;

a second insulating film that covers said first insulating film and said semiconductor substrate including said gate electrode, and functions as an etch-stopper film, wherein said first insulating film is formed with a substantially uniform thickness, and